

SENATE BILL No. 281

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-6-5-5.2.

Synopsis: Motor vehicle excise tax credit. Provides that, beginning January 1, 2017, the motor vehicle excise tax credit for veterans who do not own property to which certain property tax deductions may be applied is equal to the motor vehicle excise tax liability for the veteran's vehicle. (Current law provides that the credit is equal to the lesser of the amount of the excise tax liability for the vehicle or \$70.)

Effective: Upon passage; January 1, 2017.

Delph

January 7, 2016, read first time and referred to Committee on Tax & Fiscal Policy.



Second Regular Session 119th General Assembly (2016)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2015 Regular Session of the General Assembly.

SENATE BILL No. 281

A BILL FOR AN ACT to amend the Indiana Code concerning military and veterans.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-6-5-5.2, AS ADDED BY P.L.293-2013(ts),
- 2 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 JANUARY 1, 2017]: Sec. 5.2. (a) This section applies to a registration
- 4 year beginning after December 31, 2013.
- 5 (b) Subject to subsection (d), an individual may claim a credit
- 6 against the tax imposed by this chapter upon a vehicle owned by the
- 7 individual if the individual is eligible for the credit under any of the
- 8 following:
- 9 (1) The individual meets all the following requirements:
- 10 (A) The individual served in the military or naval forces of the
- 11 United States during any of its wars.
- 12 (B) The individual received an honorable discharge.
- 13 (C) The individual has a disability with a service connected
- 14 disability of ten percent (10%) or more.
- 15 (D) The individual's disability is evidenced by:
- 16 (i) a pension certificate, an award of compensation, or a
- 17 disability compensation check issued by the United States



- 1 Department of Veterans Affairs; or
 2 (ii) a certificate of eligibility issued to the individual by the
 3 Indiana department of veterans' affairs after the Indiana
 4 department of veterans' affairs has determined that the
 5 individual's disability qualifies the individual to receive a
 6 credit under this section.
- 7 (E) The individual does not own property to which a property
 8 tax deduction may be applied under IC 6-1.1-12-13.
- 9 (2) The individual meets all the following requirements:
- 10 (A) The individual served in the military or naval forces of the
 11 United States for at least ninety (90) days.
- 12 (B) The individual received an honorable discharge.
- 13 (C) The individual either:
- 14 (i) has a total disability; or
 15 (ii) is at least sixty-two (62) years of age and has a disability
 16 of at least ten percent (10%).
- 17 (D) The individual's disability is evidenced by:
- 18 (i) a pension certificate or an award of compensation issued
 19 by the United States Department of Veterans Affairs; or
 20 (ii) a certificate of eligibility issued to the individual by the
 21 Indiana department of veterans' affairs after the Indiana
 22 department of veterans' affairs has determined that the
 23 individual's disability qualifies the individual to receive a
 24 credit under this section.
- 25 (E) The individual does not own property to which a property
 26 tax deduction may be applied under IC 6-1.1-12-14.
- 27 (3) The individual meets both of the following requirements:
- 28 (A) The individual is the surviving spouse of any of the
 29 following:
- 30 (i) An individual who would have been eligible for a credit
 31 under this section if the individual had been alive in 2013
 32 and this section had been in effect in 2013.
- 33 (ii) An individual who received a credit under this section in
 34 the previous calendar year.
- 35 (iii) A World War I veteran.
- 36 (B) The individual does not own property to which a property
 37 tax deduction may be applied under IC 6-1.1-12-13,
 38 IC 6-1.1-12-14, or IC 6-1.1-12-16.
- 39 (c) The amount of the credit that may be claimed under this section
 40 is equal to the ~~lesser of the following:~~
- 41 ~~(+) The~~ amount of the excise tax liability for the individual's
 42 vehicle as determined under section 5 of this chapter.



- 1 ~~(2) Seventy dollars (\$70):~~
2 (d) The maximum number of motor vehicles for which an individual
3 may claim a credit under this section is two (2).
4 (e) An individual may not claim a credit under both:
5 (1) this section; and
6 (2) section 5(b) of this chapter.
7 (f) The credit allowed by this section must be claimed on a form
8 prescribed by the bureau. An individual claiming the credit must attach
9 to the form an affidavit from the county auditor stating that the
10 claimant does not own property to which a property tax deduction may
11 be applied under IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16.
12 SECTION 2. [EFFECTIVE UPON PASSAGE] **(a) IC 6-6-5-5.2, as**
13 **amended by this act, applies to registration years beginning after**
14 **December 31, 2016.**
15 **(b) This SECTION expires January 1, 2018.**
16 SECTION 3. **An emergency is declared for this act.**

